

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re: **DELPHI MEDICAL SYSTEMS COLORADO CORP**
Case No. **05-44507**
(Related Docket No.3691)

Court ID (Court Use Only) _____

NOTICE OF AMENDED TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives notice pursuant to Rule 3001 (e) (2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this notice.

LIQUIDITY SOLUTIONS, INC
DBA REVENUE MANAGEMENT
Name of Transferee

Name and Address where notices and payments
to transferee should be sent
LIQUIDITY SOLUTIONS, INC
DBA REVENUE MANAGEMENT
ONE UNIVERSITY PLAZA
SUITE 312
HACKENSACK, NJ 07601
Phone:
(201) 968-0001

ELESA USA CORP
Name of Transferor

Court Record Address of Transferor
(Court Use Only)

Last four Digits of Acct #:_____

Name and Current Address of Transferor
ELESA USA CORP
6161 COCHRAN RD UNIT B
SOLON, OH 44139

Last Four Digits of Acct#:_____

Court Claim # (if known): **15481**
Date Claim Filed:
Amount **\$1,370.95**

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

By:/s/Mike Richards
Transferee/Transferee's Agent

Date: 9/20/2006

Penalty for making a false statement: Fine up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 & 3571

~~DEADLINE TO OBJECT TO TRANSFER~~

The transferor of claim named above is advised that this Notice of Transfer of Claim Other Than for Security has been filed in the clerk's office of this court as evidence of transfer. Objections must be filed with the court within twenty (20) days of the mailing of this notice. If no objection is timely received by the court, the transferee will be substituted as the original claimant without further order of the court.

Date: _____

CLERK OF THE COURT

805233

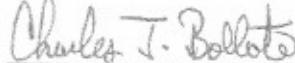

Mike R. Ballato
License #00000000
201-958-0001

(CUT HERE)
TRANSFER NOTICE

ELESA USA CORP ("Assignor"), transfers and assigns unto REVENUE MANAGEMENT with an address at One University Plaza, Suite 312, Hackensack, New Jersey 07601, its successors and assigns ("Assignee"), pursuant to the terms of the ASSIGNMENT OF CLAIM AGREEMENT Re: DELPHI MEDICAL SYSTEMS COLORADO CORP (the "Debtor"), between Assignor and Assignee, all of its right, title and interest in and to the ELESA USA CORP Claims of Assignor in the aggregate amount of \$1,370.95 representing all claims against the Debtor in the United States Bankruptcy Court, Southern District of New York, administered as Case No. 05-44507, subject to the terms of the Assignment Agreement.

IN WITNESS WHEREOF, Assignor has signed below as of the _____ day of _____, 2006

ELESA USA CORP


(Signature)
Charles J. Ballato VP/EM
(Print Name and Title)

REVENUE MANAGEMENT


(Signature)
(Print Name of Witness)

DELPHI MEDICAL SYSTEMS COLORADO CORP
ELESA USA CORP



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